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HELM
FINANCIAL CORPORATION

VIA AIR COURIER

January 14, 1998

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

RECORDATION NO. 17783 - FILED 13

JAN 16 '98

9-01AM

Mr. Vernon Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423-0001

RE: Termination of Lease of Railroad Equipment dated as of January 7, 1998 by
Helm Financial Corporation ("**Lease Termination**").

Dear Mr. Williams:

On behalf of Helm Financial Corporation, I submit for filing and recording, under
49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the
following document:

Two (2) fully-executed originals of the above-referenced Lease
Termination.

In connection with the recording of the Lease Termination, please note the
following information:

Name and Address of Lessor: Helm Financial Corporation
One Embarcadero Center, Suite 3700
San Francisco, CA 94111

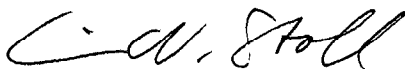
Name and Address of Lessee: Dakota, Minnesota & Eastern Railroad Corporation
337 22nd Avenue
Brookings, SD 57006

Equipment: Twelve (12) railcars as more fully described in
Schedule A to the Lease Termination attached
hereto.

Previous STB Filing: Memorandum of Lease filed on April 27, 1992
under Recordation No. 17783. Amendment No. 1
filed March 3, 1993 under Recordation No. 17783-
A.

Please file the Lease Termination as a supplementary document and return one (1)
endorsed original to my attention. A check covering the filing fee of twenty-
four dollars (\$24.00) is enclosed.

Sincerely,


Eric W. Stoll
Document Administrator

/es
Enclosures (2)

TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is dated as of January 7, 1998 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. Recitals. Lessor entered into the Rail Car Lease Agreement dated as of March 31, 1992 ("Lease") with Dakota, Minnesota & Eastern Railroad Corporation, a South Dakota corporation, with respect to the twelve (12) railcars described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board of the Department of Transportation (f.k.a. the Interstate Commerce Commission) ("STB") under STB Recordation No. 17783 filed on April 27, 1992.

The Lease was terminated on June 30, 1997. The purpose of this Termination of Lease is to provide a formal termination document for filing with the STB.

2. Termination. The Lease is hereby formally terminated.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has caused this Termination of Lease to be signed in its corporate name as of the date first above written.

HELM FINANCIAL CORPORATION

By: John F. Dains

Print Name: John F. Dains

Title: Senior Vice President & CFO

STATE OF CALIFORNIA)

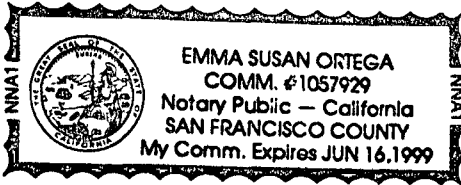
) S.S.

COUNTY OF SAN FRANCISCO)

On January 7, 1998, before me, Emma S. Ortega
personally appeared John F. Dains, Senior Vice President and Chief
Financial Officer of **HELM FINANCIAL CORPORATION**,

☒ personally known to me -OR-

☐ proved to me on the basis of satisfactory evidence to be the person(s)
whose name(s) is/are subscribed to the within instrument and
acknowledged to me that he/she/they executed the same in his/her/their
authorized capacity(ies), and that by his/her/their signature(s) on
the instrument the person(s), or the entity upon behalf of which the
person(s) acted, executed the instrument.



Witness my hand and official seal.

Emma Susan Ortega
SIGNATURE OF THE NOTARY

SCHEDULE A

To the Termination of Lease dated as of January 7, 1998 between Helm Financial Corporation and Dakota, Minnesota & Eastern Railroad Corporation

Description of the Units:

Twelve (12), 2003 cubic foot ballast railcars

Unit Numbers:

HLMX 100001-100012

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